PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of:

Confirmation No.: 3126

Duvaut et al.

Group Art Unit: 2611

Serial No.: 10/714,867

Examiner: Ziskind, Anna Y.

Filed: November 18, 2003

TKHR Ref: 60707-1580

Client Ref: GV273

For: SMART DSL SYSTEMS FOR LDSL

AMENDMENT AND RESPONSE TO NON-FINAL OFFICE ACTION

Mail Stop: Amendment Commissioner for Patents

P.O. Box 1450

Alexandria, Virginia 22313-1450

Dear Sir:

The non-final Office Action dated December 29, 2006 has been carefully considered. In response thereto, please enter the following amendments and consider the following remarks.